



Sen. Thomas Cullerton

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LRB099 09781 HLH 33350 a

1 AMENDMENT TO SENATE BILL 1236

2 AMENDMENT NO. _____. Amend Senate Bill 1236 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Property Tax Code is amended by changing
5 Sections 14-15 and 14-20 as follows:

6 (35 ILCS 200/14-15)

7 Sec. 14-15. Certificate of error; counties of 3,000,000 or
8 more.

9 (a) In counties with 3,000,000 or more inhabitants, if,
10 after the assessment is certified pursuant to Section 16-150,
11 but subject to the limitations of subsection (c) of this
12 Section, the county assessor discovers an error or mistake in
13 the assessment, the assessor shall execute a certificate
14 setting forth the nature and cause of the error. The
15 certificate when endorsed by the county assessor, or when
16 endorsed by the county assessor and board of appeals (until the

1 first Monday in December 1998 and the board of review beginning
2 the first Monday in December 1998 and thereafter) where the
3 certificate is executed for any assessment which was the
4 subject of a complaint filed in the board of appeals (until the
5 first Monday in December 1998 and the board of review beginning
6 the first Monday in December 1998 and thereafter) for the tax
7 year for which the certificate is issued, may, either be
8 certified according to the procedure authorized by this Section
9 or be presented and received in evidence in any court of
10 competent jurisdiction. Certification is authorized, at the
11 discretion of the county assessor, for: (1) certificates of
12 error allowing homestead exemptions under Article 15; (2)
13 certificates of error on residential property of 6 units or
14 less; (3) certificates of error allowing exemption of the
15 property pursuant to Section 14-25; and (4) other certificates
16 of error reducing assessed value by less than \$100,000. In
17 addition, for property within a multi-county taxing district,
18 if an error in apportionment under Section 18-155 results in
19 property in one county being overassessed by more than 5% in
20 any taxable year, then, as soon as possible after the discovery
21 of the error, the county assessor of the county in which the
22 overassessment occurred shall certify a certificate of error
23 for that property. Any certificate of error not certified shall
24 be presented to the court. The county assessor shall develop
25 reasonable procedures for the filing and processing of
26 certificates of error. Prior to the certification or

1 presentation to the court, the county assessor or his or her
2 designee shall execute and include in the certificate of error
3 a statement attesting that all procedural requirements
4 pertaining to the issuance of the certificate of error have
5 been met and that in fact an error exists. When so introduced
6 in evidence such certificate shall become a part of the court
7 records, and shall not be removed from the files except upon
8 the order of the court.

9 Certificates of error that will be presented to the court
10 shall be filed as an objection in the application for judgment
11 and order of sale for the year in relation to which the
12 certificate is made or as an amendment to the objection under
13 subsection (b). Certificates of error that are to be certified
14 according to the procedure authorized by this Section need not
15 be presented to the court as an objection or an amendment under
16 subsection (b). The State's Attorney of the county in which the
17 property is situated shall mail a copy of any final judgment
18 entered by the court regarding any certificate of error to the
19 taxpayer of record for the year in question.

20 Any unpaid taxes after the entry of the final judgment by
21 the court or certification on certificates issued under this
22 Section may be included in a special tax sale, provided that an
23 advertisement is published and a notice is mailed to the person
24 in whose name the taxes were last assessed, in a form and
25 manner substantially similar to the advertisement and notice
26 required under Sections 21-110 and 21-135. The advertisement

1 and sale shall be subject to all provisions of law regulating
2 the annual advertisement and sale of delinquent property, to
3 the extent that those provisions may be made applicable.

4 A certificate of error certified under this Section shall
5 be given effect by the county treasurer, who shall mark the tax
6 books and, upon receipt of one of the following certificates
7 from the county assessor or the county assessor and the board
8 of review where the board of review is required to endorse the
9 certificate of error, shall issue refunds to the taxpayer
10 accordingly:

11 "CERTIFICATION

12 I,, county assessor, hereby certify
13 that the Certificates of Error set out on the attached list
14 have been duly issued to correct an error or mistake in the
15 assessment."

16 "CERTIFICATION

17 I,, county assessor, and we,
18,
19 members of the board of review, hereby certify that the
20 Certificates of Error set out on the attached list have
21 been duly issued to correct an error or mistake in the
22 assessment and that any certificates of error required to
23 be endorsed by the board of review have been so endorsed."

1 The county treasurer has the power to mark the tax books to
2 reflect the issuance of certificates of error certified
3 according to the procedure authorized in this Section for
4 certificates of error issued under Section 14-25 or
5 certificates of error issued to and including 3 years after the
6 date on which the annual judgment and order of sale for that
7 tax year was first entered. The county treasurer has the power
8 to issue refunds to the taxpayer as set forth above until all
9 refunds authorized by this Section have been completed.

10 To the extent that the certificate of error obviates the
11 liability for nonpayment of taxes, certification of a
12 certificate of error according to the procedure authorized in
13 this Section shall operate to vacate any judgment or forfeiture
14 as to that year's taxes, and the warrant books and judgment
15 books shall be marked to reflect that the judgment or
16 forfeiture has been vacated.

17 (b) Nothing in subsection (a) of this Section shall be
18 construed to prohibit the execution, endorsement, issuance,
19 and adjudication of a certificate of error if (i) the annual
20 judgment and order of sale for the tax year in question is
21 reopened for further proceedings upon consent of the county
22 collector and county assessor, represented by the State's
23 Attorney, and (ii) a new final judgment is subsequently entered
24 pursuant to the certificate. This subsection (b) shall be
25 construed as declarative of existing law and not as a new
26 enactment.

1 (c) No certificate of error, other than a certificate to
2 establish an exemption under Section 14-25, shall be executed
3 for any tax year more than 3 years after the date on which the
4 annual judgment and order of sale for that tax year was first
5 entered, except that during calendar years 1999 and 2000 a
6 certificate of error may be executed for any tax year, provided
7 that the error or mistake in the assessment was discovered no
8 more than 3 years after the date on which the annual judgment
9 and order of sale for that tax year was first entered.

10 (d) The time limitation of subsection (c) shall not apply
11 to a certificate of error correcting an assessment to \$1, under
12 Section 10-35, on a parcel that a subdivision or planned
13 development has acquired by adverse possession, if during the
14 tax year for which the certificate is executed the subdivision
15 or planned development used the parcel as common area, as
16 defined in Section 10-35, and if application for the
17 certificate of error is made prior to December 1, 1997.

18 (e) The changes made by this amendatory Act of the 91st
19 General Assembly apply to certificates of error issued before,
20 on, and after the effective date of this amendatory Act of the
21 91st General Assembly.

22 (Source: P.A. 95-644, eff. 10-12-07.)

23 (35 ILCS 200/14-20)

24 Sec. 14-20. Certificate of error; counties of less than
25 3,000,000. In any county with less than 3,000,000 inhabitants,

1 if, at any time before judgment or order of sale is entered in
2 any proceeding to collect or to enjoin the collection of taxes
3 based upon any assessment of any property, the chief county
4 assessment officer discovers an error or mistake in the
5 assessment (other than errors of judgment as to the valuation
6 of the property), he or she shall issue to the person
7 erroneously assessed a certificate setting forth the nature of
8 the error and the cause or causes of the error. In any county
9 with less than 3,000,000 inhabitants, if an owner fails to file
10 an application for any homestead exemption provided under
11 Article 15 during the previous assessment year and qualifies
12 for the exemption, the Chief County Assessment Officer pursuant
13 to this Section, or the Board of Review pursuant to Section
14 16-75, shall issue a certificate of error setting forth the
15 correct taxable valuation of the property. The certificate,
16 when properly endorsed by the majority of the board of review,
17 showing their concurrence, and not otherwise, may be used in
18 evidence in any court of competent jurisdiction, and when so
19 introduced in evidence, shall become a part of the court record
20 and shall not be removed from the files except on an order of
21 the court.

22 Notwithstanding any other provision of law, for property
23 within a multi-county taxing district, if an error in
24 apportionment under Section 18-155 results in property in one
25 county being overassessed by more than 5% in any taxable year,
26 then, as soon as possible after the discovery of the error, the

1 county assessor of the county in which the overassessment
2 occurred shall certify a certificate of error for that
3 property. Any certificate of error not certified shall be
4 presented to the court. The county assessor shall develop
5 reasonable procedures for the filing and processing of those
6 certificates of error.

7 (Source: P.A. 96-522, eff. 8-14-09.)

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.".